IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

SATURDAY, THE FIFTH DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE GODA RAGHURAM

and
THE HON'BLE DR JUSTICE G.YETHIRAJULU

WRIT PETITION NO : 10839 of 2005

Between:

M/s. Sri Venkata Jyothi Agro Oils & Chemicals, Utukur Cheruvu, Chittoor Road, Cuddapah, A.P., rep. by its Power of Attorney Holder Dr. K.Naganna, S/o Late K.Chanchaiah,

..... PETITIONER

AND

1 The Additional Commissioner (C.T) Legal, A.P., III Floor, C.T.Building, M.J.Road, Nampally, Hyderabad.
2 The Commercial Tax Officer-I, Cuddapah, Cuddapah District, A.P.
3 The Sales Tax Appellate Tribunal, A.P., rep by its Secretary, Ground Floor, C.T.Buildings, M.J.Road, Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate writ, order or direction more particularly in the nature of Mandamus, by holding that the impugned order of the First Respondent in CCTs Ref.No.LV(3)/141/2005, dt.30.03.2005, rejecting the Stay Petition filed by the petitioner as illegal and consequently granting stay of collection of the balance disputed tax of Rs.1,62,543-00 for the Assessment Year 1999-2000 APGST pending disposal of the Appeal filed by the petitioner before the Sales Tax Appellate Tribunal, A.P., Hyderabad, the Third Respondent herein,.

Counsel for the Petitioner:MR.G.NARENDRA CHETTY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

This Court at the admission stage made the following:

O R D E R: (Per the Hon'ble Sri Justice Goda Raghuram)

Heard the learned counsel for the petitioner and the learned Government Pleader for the respondents.

The writ petition is directed against the order dated 30-03-2005 of the first respondent rejecting the application seeking stay of collection of the balance disputed tax of Rs.1,62,543/- for the assessment year 1999-2000 filed in the appeal pending before the Sales Tax Appellate Tribunal, the third respondent.

Having regard to the facts and circumstances of the case, this Court considers it appropriate to grant stay of collection of the balance disputed tax of Rs.1,62,543/- from the petitioner-company on condition that 50% of the said amount is deposited by the petitioner-company to the credit of the second respondent within a period of four weeks from today. In default of such deposit, the order of stay shall stand vacated.

With the above directions, the writ petition is disposed of. No costs.

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(GODA RAGHURAM, J)

Date:03-05-2005

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(Dr. G.YETHIRAJULU, J)

ghn

To

1 The Additional Commissioner (C.T) Legal, A.P., III Floor, C.T.Building, M.J.Road, Nampally, Hyderabad.
2 The Commercial Tax Officer-I, Cuddapah, Cuddapah District, A.P.
3 The Secretary, Sales Tax Appellate Tribunal, A.P., Ground Floor, C.T.Buildings, M.J.Road, Nampally, Hyderabad.

4 Two CCs to the Government Pleader for Commercial Tax, High Court of A.P., Hyderabad. (O.U.T)

5 Two CD copies.